

Form 668 (Y) (c)
(Rev. August 1997)

499

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District PENNSYLVANIA	Serial Number 239841790	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROBERT GAVETT

Residence 1115 CYPRESS COURT
BREINIGVILLE, PA 18031-1611

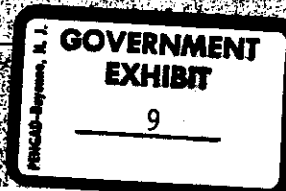
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1980	144-26-3784	03/14/1994	04/13/2004	16520.45
1040	12/31/1981	144-26-3784	03/14/1994	04/13/2004	27435.77
1040	12/31/1982	144-26-3784	03/14/1994	04/13/2004	32280.17
1040	12/31/1983	144-26-3784	03/14/1994	04/13/2004	28431.58
1040	12/31/1984	144-26-3784	03/14/1994	04/13/2004	17571.29
1040	12/31/1985	144-26-3784	03/14/1994	04/13/2004	28247.31
1040	12/31/1986	144-26-3784	03/14/1994	04/13/2004	14815.18
1040	12/31/1987	144-26-3784	03/14/1994	04/13/2004	33544.80

Place of Filing Prothonotary Lehigh County Allentown, PA 18105	Total \$ 198846.55
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This notice was prepared and signed at Pittsburgh, PA

the 23rd day of March 1998

Signature
for P. BACCHINITitle
Revenue Officer 23-01-2820

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

PART 2 - INTERNAL REVENUE SERVICE TDA COPY

Form 668 (Y) (c) (Rev. 8-97)

Form 668 (Y) (c)
(Rev. August 1997)

499

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

98-F-176

District PENNSYLVANIA	Serial Number 239847425	For Optional Use by Recording Office
--------------------------	----------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ROBERT GAVETT
A/K/A CHRISTIAN MANAGEMENT COMPANY

Residence 1115 CYPRESS COURT
BREININGVILLE, PA 18031

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1980	144-26-3784	03/14/1994	04/13/2004	16534.95
1040	12/31/1981	144-26-3784	03/14/1994	04/13/2004	27435.77
1040	12/31/1982	144-26-3784	03/14/1994	04/13/2004	32280.17
1040	12/31/1983	144-26-3784	03/14/1994	04/13/2004	28431.58
1040	12/31/1984	144-26-3784	03/14/1994	04/13/2004	17571.29
1040	12/31/1985	144-26-3784	03/14/1994	04/13/2004	28247.31
1040	12/31/1986	144-26-3784	03/14/1994	04/13/2004	14815.18
1040	12/31/1987	144-26-3784	03/14/1994	04/13/2004	33544.80

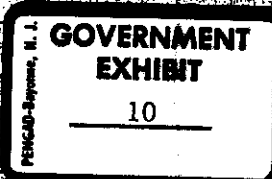
Place of Filing Prothonotary Lehigh County Allentown, PA 18105	Total \$ 198861.05
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This notice was prepared and signed at Pittsburgh, PA

the 18th day of August 1998

Signature for P. BACEL *Patricia B. Bachel*

Title Revenue Officer 23-01-2820



(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

PART 2 - INTERNAL REVENUE SERVICE TDA COPY

Form 668 (Y) (c) (Rev. 8-97)
CAT. NO 60025X

PURCHASE AGREEMENT

ZIP

SOLD TO: NAME ADDRESS CITY STATE
BUYER(S) ROBERT L. ROSENKRANTZ GAVETT STEINBERG AND BELA M. ROSENKRANTZ U.S. 02502
FOR CHRISTIAN MANAGEMENT COMPANY

SELLER: GREEN ACRES HOUSE SALES
DATE OF THIS TRANSACTION: 7-30-89 DATE OF CLOSING ON OR BEFORE 10/28/89

The seller hereby agrees to sell and the undersigned Buyer(s) (if more than one, jointly and severally) hereby agree(s) to purchase subject to the terms and conditions hereinafter set forth, the following Property (which, together with any and all replacements thereof and additions thereto, is herein called the "Property"), VIZ:

VIZ:					
MAKE	MODEL	BEDROOMS	BATHS	LENGTH	WIDTH
Colony	2006	3 BR	2	56	28
SERIAL NO.	LOT NO.	<input checked="" type="checkbox"/> NEW		COLOR	
SN0005588	161	<input type="checkbox"/> USED		GRAY	

The following items of equipment, labor, or accessories are included in the Basic Price of the Unit:

HAND ONLY 1/2 SNAKE ON POLE
161.

COMPUTATION OF PURCHASE PRICE:

BASIC PRICE OF UNIT	\$ <u>60,400.00</u>
EXTRA-EQUIPMENT DISCOUNT	\$ <u>4,731.00</u>
SUBTOTAL	\$ <u>55,669.00</u>
<u>6</u> % STATE SALES TAX	\$ <u>3,341.34</u>
FEEES AND NON-TAXABLE ITEMS	\$ <u>15.00</u>
TOTAL CASH PRICE	\$ <u>59,025.34</u>

TRADE-IN NET ALLOWANCE \$ _____

CASH DOWN PAYMENT \$ _____

TOTAL CREDITS \$ 59,025.34

UNPAID BALANCE OF CASH PRICE \$ _____

THE UNPAID BALANCE OF CASH PRICE DUE AS FOLLOWS:

DATE EVENT	AMOUNT DUE:
	\$ _____
	\$ _____
	\$ _____

UPON CLOSING \$ _____

SELLER ACKNOWLEDGES RECEIPTS:

DATE:	AMOUNT:	BY:
<u>7-30-89</u>	\$ <u>59,025.34</u>	<u>DMC</u>
<u>8-8-89</u>	\$ <u>53,100.00</u>	<u>DMC</u>
	\$ _____	
	\$ _____	
	\$ _____	

The following items of equipment, labor, or accessories are not included in the Basic Price of the Unit, the Buyer(s) agrees to purchase these items at their fair market value and the Seller agrees to furnish these items to the Buyer(s) as a part of this Agreement. All such items are due and payable at the time of closing.

EXTRA ITEMS: FREE COINNEK & DRYER

OTHER REMARKS: OVER HOUSE DISCOUNT 4,731.00

THIS CONTRACT SUPERSEDES ANY PREVIOUS AGREEMENTS WITH GREEN ACRES HOUSE SALES.
THIS DEPOSIT IS NON-REFUNDABLE
SUBJECT TO BUYER RECEIVING MANUFACTURER'S STATEMENT OF ORIGIN.



OTHER REMEDIES: It is mutually agreed that the TOTAL CASH PRICE is due and payable before the SELLER gives possession of the Property to the BUYER. The property conveyed by this agreement shall remain the property of the SELLER until paid for in full by the BUYER(S). Should the BUYER(S) decide to take possession before the Property is completed by the SELLER, the BUYER agrees to remit the purchase price in full and the SELLER agrees to complete the improvements in a reasonable time. If BUYER fails to perform this contract within the time specified, time being of the essence of this Agreement, all deposits paid by BUYER shall be retained by or for the account of SELLER as consideration for the execution of this Agreement and in full settlement of any claim for damages; or SELLER, by giving written notice to BUYER within ten (10) days from date of default, may elect to enforce any remedy available to SELLER because of BUYER'S default.

SIGNATURE OF SELLER:

BY GREEN ACRES HOUSE SALES
DAVID W. ROSENKRANTZ
TITLE

SIGNATURE OF BUYER(S)

X ROBERT L. ROSENKRANTZ (SEAL)
X BELA M. ROSENKRANTZ (SEAL)
X _____ (SEAL)

This is a true and accurate copy of the death record on file with the Division of Vital Records, and that I, Charles Hardester, am and was at the time of the issuance of this copy Director, Division of Vital Records of the Department of Health for the Commonwealth of Pennsylvania, duly appointed and commissioned as directed by Act 66 of the General Assembly, approved 29 June 1953, P.L. 304.

Charles Hardester

MAY 14 1998

Date Issued

Director

121927

H105.143 Rev 2/87

COMMONWEALTH OF PENNSYLVANIA • DEPARTMENT OF HEALTH • VITAL RECORDS
CERTIFICATE OF DEATH

TYPE/PRINT
BY
PERMANENT
BLACK INK

NAME OF DECEDENT (First, Middle, Last) ROSE MARIE GAVETT		SEX Female	SOCIAL SECURITY NUMBER -N6-	DATE OF DEATH (Month, Day, Year) 4. December 14, 1995
AGE (Last Birthday) 61 Yrs.	UNDER 1 YEAR Months: Days: Hours: Minutes:	DATE OF BIRTH (Month, Day, Year) Sept. 9, 1934	BIRTHPLACE (City and State or Foreign Country) Somerville, NJ	PLACE OF DEATH (Check only one - see instructions on other side) HOSPITAL: <input checked="" type="checkbox"/> INSURE: <input type="checkbox"/> ENVOYMENT: <input type="checkbox"/> DOA: <input type="checkbox"/> OTHER: <input type="checkbox"/>
COUNTY OF DEATH Lehigh	CITY, BORO, TWP. OF DEATH Salisbury Twp.	FACILITY NAME (If not institution, give street and number) Lehigh Valley Hospital	WAS DECEDENT OF HISPANIC ORIGIN? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (Specify Cuban, Mexican, Puerto Rican, etc.)	RACE - American Indian, Black, White, etc. (Specify) White
DECEDENT'S USUAL OCCUPATION (Give kind of work done during most of working life; do not use retired) Assistant Manager	KIND OF BUSINESS/INDUSTRY Restaurant Industry	WAS DECEDENT EVER IN U.S. ARMED FORCES? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	DECEDENT'S EDUCATION Specify any higher education completed Elementary/Secondary 8-12 14 (14 or 5+)	MARITAL STATUS - Married, Never Married, Widowed, Divorced (Specify) Married
DECEDENT'S MAILING ADDRESS (Street, City/Town, State, Zip Code) 1115 Cypress Court Breinigsville, PA 18031	DECEDENT'S ACTUAL RESIDENCE (See instructions on other side)	17a. State Pennsylvania	17b. <input checked="" type="checkbox"/> Decedent lived in a township? Lehigh	17c. <input type="checkbox"/> No, decedent lived within actual limits of city/town
FATHER'S NAME (First, Middle, Last) Alfred F. W. Sferra	MOTHER'S NAME (First, Middle, Maiden Surname) Theresa Lanna	INFORMANT'S NAME (Type/Print) Robert L. Gavett		
INFORMANT'S MAILING ADDRESS (Street, City/Town, State, Zip Code) 1115 Cypress Court, Breinigsville, PA 18031		PLACE OF DISPOSITION - Name of Cemetery, Crematory or Other Place St. Joseph's Cemetery		
LOCATION - City/Town, State, Zip Code Bridgewater, NJ		METHODOLOGY OF DISPOSITION <input type="checkbox"/> Burial <input checked="" type="checkbox"/> Cremation <input type="checkbox"/> Removal from State <input type="checkbox"/> Other (Specify):		
DATE OF DISPOSITION (Month, Day, Year) December 18, 1995		SIGNATURE OF FUNERAL SERVICE LICENSEE OR PERSON ACTING AS SUCH Michael J. Zimmerman		
LICENSE NUMBER 010325-L		NAME AND ADDRESS OF FACILITY Trexler Funeral Home, Inc. 1625 Highland St., Allentown, PA 18102		
TIME OF DEATH 4:19 EST P.M.		DATE PRONOUNCED DEAD (Month, Day, Year) December 14, 1995		WAS CASE REFERRED TO MEDICAL EXAMINER/CORONER? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
PART I: Enter the diseases, injuries or complications which caused the death. Do not enter the mode of dying, such as cardiac or respiratory arrest, shock or heart failure. List only one cause on each line. End Stage Heart Disease Diabetes Mellitus				
PART II: Other significant conditions contributing to death, but not resulting in the underlying cause given in PART I.				
IMMEDIATE CAUSE (Final disease or condition resulting in death) End Stage Heart Disease				
Sequentially list conditions if any, leading to immediate cause. Enter UNDERLYING CAUSE (Disease or injury first related events resulting in death) LAST Diabetes Mellitus				
WAS AN AUTOPSY PERFORMED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
WERE AUTOPSY FINDINGS AVAILABLE PRIOR TO COMPLETION OF CAUSE OF DEATH? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
MANNER OF DEATH Natural: <input checked="" type="checkbox"/> Accident: <input type="checkbox"/> Suicide: <input type="checkbox"/> Homicide: <input type="checkbox"/> Pending investigation: <input type="checkbox"/> Could not be determined: <input type="checkbox"/>				
DATE OF INJURY (Month, Day, Year) 200				
TIME OF INJURY 200				
INJURY AT WORK? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
DESCRIBE HOW INJURY OCCURRED 200				
PLACE OF INJURY - At home, farm, street, factory, office, building, etc. (Specify) 200				
LOCATION (Street, City/Town, State) 200				
CERTIFIER (Check only one) *CERTIFYING PHYSICIAN (Physician certifying cause of death when another physician has pronounced death and completed item 23): To the best of my knowledge, death occurred due to the cause(s) and manner as stated. *PRONOUNCING AND CERTIFYING PHYSICIAN (Physician both pronouncing death and certifying to cause of death): To the best of my knowledge, death occurred at the time, date, and place, and due to the cause(s) and manner as stated. *MEDICAL EXAMINER/CORONER On the basis of examination and/or investigation, in my opinion, death occurred at the time, date, and place, and due to the cause(s) and manner as stated.				
SIGNATURE AND TITLE OF CERTIFIER 210				
LICENSE NUMBER 210 MD0090655				
DATE SIGNED (Month, Day, Year) 210 12/17/95				
NAME AND ADDRESS OF PERSON WHO COMPLETED CAUSE OF DEATH (Item 27) Type or Print 210 1210 S. Cedar Crest Blvd. Suite #1200 Allentown, PA 18103-6208				
DATE FILED (Month, Day, Year) 210 12-18-95				
REGISTRAR'S SIGNATURE AND NUMBER 230				

ALIAS USED
Rosemarie GAVETT

NAME OF DECEDENT



COMMONWEALTH OF PENNSYLVANIA

DEPARTMENT OF TRANSPORTATION
CERTIFICATE OF TITLE FOR A VEHICLE 7,812

Issued in accordance with Section 1105 of the Vehicle Code, Title 75, Pennsylvania Consolidated Statutes

892710061002260-001

CHRISTIAN MANAGEMENT
COMPANY
STEINMETZ ROAD
BELL MEADE NJ 08502

CODE LEGEND

A - ANTIQUE VEHICLE
 C - CLASSIC VEHICLE
 F - OUT OF STATE VEHICLE
 H - AGRICULTURAL VEHICLE
 L - LOGGING VEHICLE
 P - FORMERLY A POLICE VEHICLE
 R - RECONSTRUCTED VEHICLE
 X - FORMERLY A TAXI

REGISTRATION NOT TO BE ISSUED-MOBILE HOME

42331442001 CH	0	89	COLONY	MH		
TITLE NUMBER	DUPL	YEAR	MAKE OF VEHICLE	TYPE	SEAT CAP	STATE OF ORIGIN
SN00455AB						
VEHICLE IDENTIFICATION NUMBER			MAX. GROSS VEHICLE WEIGHT	MAX. GROSS COMB. WEIGHT		
	10/11/89	10/11/89				
UNLADEN WEIGHT	DATE ISSUED	DATE PA TITLED	ODOMETER AT PURCHASE	CODES		

The vehicle described hereon is subject to the following liens:

FIRST LIEN FAVOR OF:

LIEN RELEASED

DATE

LIEN HOLDER

BY

AUTHORIZED REPRESENTATIVE

SECOND LIEN FAVOR OF:

LIEN RELEASED

DATE

LIEN HOLDER

BY

AUTHORIZED REPRESENTATIVE

GOVERNMENT
EXHIBIT

13

I certify that reasonable diligence has been used in examining the statements presented in the application for Certificate of Title to the vehicle described hereon, and that the proof of ownership of said vehicle presented with said application warrants the issuance of this certificate naming the applicant as lawful owner of said vehicle. Wherefore, I certify that as of the date inscribed hereon, the official records of the Pennsylvania Department of Transportation reflect that said applicant is the lawful owner of said vehicle.


 HOWARD YERUSALIM

Secretary of Transportation

KEEP IN A SAFE PLACE - ANY ALTERATION OR ERASURE VOID

DUPLICATE

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

Plaintiff,

ROBERT L. GAVETT
1115 Cypress Court
Breinigsville, PA 18031

Defendant.

Case No. 02-CV-3698

NOTICE OF DEPOSITION

TO: Robert Gavett
c/o General Delivery At
205 Roosevelt Drive
Cherry Hill, NJ 08002-1140

PLEASE TAKE NOTICE that the Internal Revenue Service, by its counsel, will take the deposition of Robert L. Gavett on Tuesday, December 30, 2003, at the office of Area Counsel, Internal Revenue Service, Mellon Independence Center, 701 Market Street, Suite 2200, Philadelphia, Pennsylvania 19106, upon oral examination, pursuant to the Federal Rules of Civil Procedure. Robert L. Gavett deposition will begin at 10:30 a.m.



The foregoing deposition will be taken before some disinterested person authorized by law to administer an oath. If the deposition or examination is not commenced, or is commenced but not completed, then such deposition or examination shall be adjourned and continued until complete, without further notice other than proclamation at the place above stated.

Dated: December 11, 2003.



PAT S. GENIS
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
Telephone: (202) 307-6390

OF COUNSEL:

PATRICK L. MEEHAN
United States Attorney

1 IN THE UNITED STATES DISTRICT COURT
2 FOR THE EASTERN DISTRICT OF
3 PENNSYLVANIA
4

COPY

5
6 UNITED STATES OF AMERICA, : Case No. 02-CV-3698
7 Plaintiff :
8 vs. :
9 ROBERT L. GAVETT, :
10 Defendant :

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12
13 PHILADELPHIA, PENNSYLVANIA
14 TUESDAY, DECEMBER 30, 2003
15

16 Scheduled deposition of ROBERT L. GAVETT,
17 held at the office of Area Counsel, Internal Revenue
18 Service, Mellon Independence Center, 701 Market
19 Street, commencing at 10:30 a.m., on the above
20 date, before Brenda J. Capiello, Court Reporter
21 and Notary Public.

22 COURT REPORTING ASSOCIATES
23 1422 CHESTNUT STREET
24 SUITE 512
PHILADELPHIA, PA 19102
(215) 564-0466



1 APPEARANCE:

2
3 UNITED STATES DEPARTMENT OF JUSTICE, TAX DIVISION

4 BY: PAT S. GENIS, ESQUIRE

5 P.O. Box 227

6 Ben Franklin Station

7 Washington, DC 20044

8 (202) 307-6390

9 Representing the Plaintiff

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E X H I B I T S

<u>Number</u>	<u>Description</u>	<u>Page</u>
GAVETT-1	Notice of Deposition and Certificate of Service, 3 pages	05

1 MS. GENIS: My name is Pat
2 Genis, I'm a trial attorney with the
3 Department of Justice in this case,
4 United States versus Robert L. Gavett,
5 Case No 02-3698.

6 For the record, the United States
7 has sent a notice of deposition to Mr.
8 Gavett at his last known address, care of
9 General Delivery at 205 Roosevelt Drive,
10 Cherry Hill, New Jersey 08002-1140,
11 asking him to appear on December 30, 2003
12 at the office of Area Counsel, Internal
13 Revenue Service, Mellon Independence
14 Center, 701 Market Street, suite 2200,
15 Philadelphia, Pennsylvania. Deposition
16 to begin at 10:30 a.m.

17 It is now 10:30 a.m. and Mr. Gavett
18 has not yet appeared. We will go off the
19 record and return in 20 minutes.

20 - - -

21 (A brief intermission was taken.)

22 - - -

23 MS. GENIS: This is Pat Genis
24 in the case of United States versus

1 Robert L. Gavett 02-3698. Mr. Robert L.
2 Gavett was duly noted to come to have his
3 deposition taken on today, December 30,
4 2003 at 10:30 a.m. It is now 10:55, Mr.
5 Gavett has not appeared.

6 The deposition is concluded
7 for today. Attached to the deposition is
8 the notice, as an exhibit is, a Notice of
9 Deposition and the Certificate of Service.
10 Thank you.

11 - - -

12 (Deposition concluded.)

13 - - -

14 (Exhibit Gavett-1 was marked
15 for identification.)

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C E R T I F I C A T I O N

I HEREBY CERTIFY that the
proceedings and evidence are contained fully and
accurately in the stenographic notes taken by me
upon the foregoing matter and that this is a
correct transcript of same.

Brenda Cappiello

BRENDA J. CAPPIELLO

COURT REPORTER

LAWYERS NOTES

Page	Line
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IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

Plaintiff,

ROBERT L. GAVETT
1115 Cypress Court
Breinigsville, PA 18031

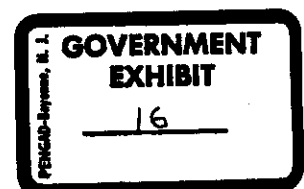
Defendant.

Case No. 02-CV-3698

**UNITED STATES OF AMERICA'S MOTION TO COMPEL
DEFENDANT ROBERT L. GAVETT TO ATTEND DEPOSITION**

The United States of America, through its attorneys, moves to compel the defendant to submit to a deposition examination under Fed. R. Civ. 30. The defendant was served a notice of deposition on December 11, 2003.

In support of its motion, the Government avers that the defendant was served with a notice of deposition on December 11, 2003 under Fed. R. Civ. P. 30. (Ex. 1, attached.) The notice of deposition stated that the deposition would be held on December 30, 2003 at 10:30 a.m. The defendant failed to attend the deposition. A copy of the transcript is attached as Ex. 2.

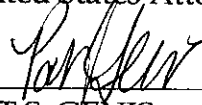


The Government now moves to compel the defendant to attend a scheduled deposition to proceed with the discovery process.

Dated: March 9, 2004.

Respectfully submitted,

PATRICK L. MEEHAN
United States Attorney



PAT S. GENIS
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
Telephone: (202) 307-6390

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

Plaintiff,

ROBERT L. GAVETT
1115 Cypress Court
Breinigsville, PA 18031

Defendant.

Case No. 02-CV-3698

NOTICE OF DEPOSITION

TO: Robert Gavett
c/o General Delivery At
205 Roosevelt Drive
Cherry Hill, NJ 08002-1140

PLEASE TAKE NOTICE that the Internal Revenue Service, by its counsel, will take the deposition of Robert L. Gavett on **Tuesday, December 30, 2003**, at the office of Area Counsel, Internal Revenue Service, Mellon Independence Center, 701 Market Street, Suite 2200, Philadelphia, Pennsylvania 19106, upon oral examination, pursuant to the Federal Rules of Civil Procedure. Robert L. Gavett deposition will begin at 10:30 a.m.



The foregoing deposition will be taken before some disinterested person authorized by law to administer an oath. If the deposition or examination is not commenced, or is commenced but not completed, then such deposition or examination shall be adjourned and continued until complete, without further notice other than proclamation at the place above stated.

Dated: December 11, 2003.



PAT S. GENIS
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
Telephone: (202) 307-6390

OF COUNSEL:

PATRICK L. MEEHAN
United States Attorney

1 IN THE UNITED STATES DISTRICT COURT
2 FOR THE EASTERN DISTRICT OF
3 PENNSYLVANIA
4

COPY

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7 Plaintiff :
8 vs. :
9 ROBERT L. GAVETT, :
10 Defendant :
11

12
13 PHILADELPHIA, PENNSYLVANIA
14 TUESDAY, DECEMBER 30, 2003
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19 Street, commencing at 10:30 a.m., on the above
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21 and Notary Public.
22

23 COURT REPORTING ASSOCIATES
24 1422 CHESTNUT STREET
SUITE 512
PHILADELPHIA, PA 19102
(215) 564-0466



1 APPEARANCE:

2
3 UNITED STATES DEPARTMENT OF JUSTICE, TAX DIVISION

4 BY: PAT S. GENIS, ESQUIRE

5 P.O. Box 227

6 Ben Franklin Station

7 Washington, DC 20044

8 (202) 307-6390

9 Representing the Plaintiff

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E X H I B I T S

<u>Number</u>	<u>Description</u>	<u>Page</u>
GAVETT-1	Notice of Deposition and Certificate of Service, 3 pages	05

1 MS. GENIS: My name is Pat
2 Genis, I'm a trial attorney with the
3 Department of Justice in this case,
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7 has sent a notice of deposition to Mr.
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11 asking him to appear on December 30, 2003
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16 to begin at 10:30 a.m.

17 It is now 10:30 a.m. and Mr. Gavett
18 has not yet appeared. We will go off the
19 record and return in 20 minutes.

20

- - -

21

(A brief intermission was taken.)

22

- - -

23

24

MS. GENIS: This is Pat Genis
in the case of United States versus

1 Robert L. Gavett 02-3698. Mr. Robert L.
2 Gavett was duly noted to come to have his
3 deposition taken on today, December 30,
4 2003 at 10:30 a.m. It is now 10:55, Mr.
5 Gavett has not appeared.

6 The deposition is concluded
7 for today. Attached to the deposition is
8 the notice, as an exhibit is, a Notice of
9 Deposition and the Certificate of Service.
10 Thank you.

11 - - -

12 (Deposition concluded.)

13 - - -

14 (Exhibit Gavett-1 was marked
15 for identification.)

16 - - -

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24

C E R T I F I C A T I O N

I HEREBY CERTIFY that the
proceedings and evidence are contained fully and
accurately in the stenographic notes taken by me
upon the foregoing matter and that this is a
correct transcript of same.

Brenda Cappiello

BRENDA J. CAPPIELLO

COURT REPORTER

LAWYERS NOTES

[illegible]

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

Plaintiff,

ROBERT L. GAVETT
1115 Cypress Court
Breinigsville, PA 18031

Defendant.

Case No. 02-CV-3698

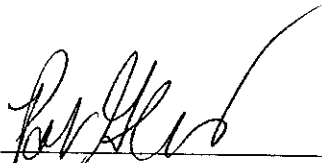
DECLARATION OF PAT S. GENIS

The undersigned hereby declares as follows:

1. My name is Pat S. Genis. I am a trial attorney with the Tax Division of the United States Department of Justice in Washington, D.C. In that position, I am responsible for representing the interests of the United States in the above-captioned case.
2. On December 11, 2003, the United States mailed by first-class postage paid to the defendant Robert L. Gavett a notice of deposition. The deposition was scheduled for December 30, 2003.
3. Defendant, Robert L. Gavett did not appear at the deposition on December 30, 2003.
4. As of this date, March 9, 2004, defendant Robert L. Gavett has failed to appear for a deposition as required by the Federal Rules of Civil Procedure, despite being served with a notice of deposition as described above.

I declare under penalty of perjury and pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct.

Executed on March 9, 2003.


PAT S. GENIS

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

Plaintiff,

ROBERT L. GAVETT
1115 Cypress Court
Breinigsville, PA 18031

Defendant.

Case No. 02-CV-3698

**ORDER GRANTING UNITED STATES OF AMERICA'S MOTION TO COMPEL
DEFENDANT ROBERT L. GAVETT TO ATTEND DEPOSITION**

Having considered the United States of America's MOTION TO COMPEL
DEFENDANT ROBERT L. GAVETT TO ATTEND DEPOSITION, any opposition and
reply thereto, and the entire record of this proceeding, it is by the Court

ORDERED that the motion is GRANTED; and it further

ORDERED that the defendant shall appear to be sworn and to testify by oral
deposition pursuant to Fed. R. Civ. P. 30 on a date and at such time and place to be
designated by the United States; and it is further

ORDERED that the Clerk shall distribute copies of this order to the persons listed
below.

SO ORDERED this ____ day of _____, 2004.

UNITED STATES DISTRICT JUDGE

Copies to:

Pat S. Genis
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 227
Ben Franklin Station
Washington, D.C. 20044

Robert Laurence Gavett
c/o General Delivery at
205 Roosevelt Drive
Cherry Hill, New Jersey 08002-1140


IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)
)
)
 Plaintiff,)
) Case No. 02-CV-3698
)
)
 ROBERT L. GAVETT)
)
 1115 Cypress Court)
)
 Breinigsville, PA 18031)
)
)
 Defendant.)

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that the foregoing UNITED STATES OF AMERICA'S
MOTION TO COMPEL DEFENDANT ROBERT L. GAVETT TO ATTEND
DEPOSITION, DECLARATION OF PAT S. GENIS and proposed ORDER was caused to
be served this 9th day of March, 2004, by depositing a true and correct copy thereof in
the United States mail, postage prepaid, addressed as follows:

Robert Gavett
c/o General Delivery At
205 Roosevelt Drive
Cherry Hill, NJ 08002-1140


Pat S. Genis